

CITY OF WAUCOMA, IOWA
HSB 328 & SSB 1227
Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$7.86657	\$67,119	\$0	\$67,119	
2026-27	\$4.85285	\$68,461	\$5,053	\$73,514	9.5%
2027-28	\$4.98183	\$74,985	\$5,187	\$80,172	9.1%
2028-29	\$4.86354	\$81,775	\$5,064	\$86,839	8.3%
2029-30	\$4.98428	\$88,576	\$5,190	\$93,766	8.0%
2030-31	\$4.86027	\$95,641	\$5,061	\$100,702	7.4%
2031-32	\$4.97768	\$102,716	\$5,183	\$107,899	7.1%
2032-33	\$4.85255	\$110,057	\$5,053	\$115,110	6.7%
2033-34	\$4.96721	\$117,412	\$5,172	\$122,584	6.5%
2034-35	\$4.84138	\$125,035	\$5,041	\$130,076	6.1%
2035-36	\$4.95371	\$132,678	\$5,158	\$137,836	6.0%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$16,696,996	\$8,532,192	\$0	\$8,532,192
2026-27	\$15,991,247	\$15,148,712	\$0	\$15,148,712
2027-28	\$16,935,393	\$16,092,858	\$0	\$16,092,858
2028-29	\$18,697,723	\$17,855,188	\$0	\$17,855,188
2029-30	\$19,654,868	\$18,812,333	\$0	\$18,812,333
2030-31	\$21,561,948	\$20,719,413	\$0	\$20,719,413
2031-32	\$22,519,094	\$21,676,559	\$0	\$21,676,559
2032-33	\$24,563,985	\$23,721,450	\$0	\$23,721,450
2033-34	\$25,521,131	\$24,678,596	\$0	\$24,678,596
2034-35	\$27,710,178	\$26,867,643	\$0	\$26,867,643
2035-36	\$28,667,324	\$27,824,789	\$0	\$27,824,789

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	66.76%	-1.98%	64.78%	29.96%	3.84%	1.42%
2026-27	88.90%	-24.21%	64.69%	29.94%	2.90%	0.80%
2027-28	86.04%	-23.34%	62.70%	32.31%	2.73%	0.75%
2028-29	82.77%	-21.47%	61.30%	34.28%	2.49%	0.68%
2029-30	80.57%	-20.79%	59.78%	36.06%	2.36%	0.64%
2030-31	77.90%	-19.20%	58.70%	37.58%	2.17%	0.59%
2031-32	76.21%	-18.72%	57.49%	38.98%	2.07%	0.56%
2032-33	74.02%	-17.40%	56.62%	40.19%	1.91%	0.51%
2033-34	72.68%	-17.05%	55.63%	41.32%	1.84%	0.49%
2034-35	70.84%	-15.93%	54.91%	42.32%	1.70%	0.45%
2035-36	69.76%	-15.68%	54.09%	43.25%	1.64%	0.44%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:
1) Ag Land and Ag Building values are excluded, and
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WAUCOMA, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$8,532,192	\$7.86657	\$67,119
2026-27	\$15,148,712	\$4.85285	\$73,514
2027-28	\$16,092,858	\$4.98183	\$80,172
2028-29	\$17,855,188	\$4.86354	\$86,839
2029-30	\$18,812,333	\$4.98428	\$93,766
2030-31	\$20,719,413	\$4.86027	\$100,702
2031-32	\$21,676,559	\$4.97768	\$107,899
2032-33	\$23,721,450	\$4.85255	\$115,110
2033-34	\$24,678,596	\$4.96721	\$122,584
2034-35	\$26,867,643	\$4.84138	\$130,076
2035-36	\$27,824,789	\$4.95371	\$137,836

CITY OF WAUCOMA, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$8,532,192	\$7.86657	\$67,119
2026-27	\$9,483,212	\$7.63745	\$72,428
2027-28	\$10,267,332	\$7.41500	\$76,132
2028-29	\$11,303,142	\$7.41500	\$83,813
2029-30	\$12,103,179	\$7.41500	\$89,745
2030-31	\$13,219,401	\$7.41500	\$98,022
2031-32	\$14,036,172	\$7.41500	\$104,078
2032-33	\$15,236,909	\$7.41500	\$112,982
2033-34	\$16,071,322	\$7.41500	\$119,169
2034-35	\$17,360,903	\$7.41500	\$128,731
2035-36	\$18,213,864	\$7.41500	\$135,056

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$5,665,500	(\$2.78460)	\$1,087
2027-28	\$5,825,526	(\$2.43317)	\$4,040
2028-29	\$6,552,045	(\$2.55146)	\$3,027
2029-30	\$6,709,154	(\$2.43072)	\$4,021
2030-31	\$7,500,012	(\$2.55473)	\$2,680
2031-32	\$7,640,387	(\$2.43732)	\$3,821
2032-33	\$8,484,541	(\$2.56245)	\$2,128
2033-34	\$8,607,274	(\$2.44779)	\$3,415
2034-35	\$9,506,740	(\$2.57362)	\$1,345
2035-36	\$9,610,925	(\$2.46129)	\$2,780

CITY OF WAUCOMA, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$187	\$300	\$50,000	\$51,515	\$187	\$250	\$50,000	\$58,947	\$168	\$43	\$144	\$43	\$187	\$286
\$100,000	\$123,480	\$373	\$600	\$100,000	\$103,030	\$373	\$501	\$100,000	\$117,894	\$355	\$330	\$331	\$330	\$373	\$573
\$150,000	\$185,220	\$560	\$900	\$150,000	\$154,545	\$560	\$751	\$150,000	\$176,842	\$542	\$616	\$517	\$616	\$560	\$859
\$200,000	\$246,960	\$914	\$1,200	\$200,000	\$206,060	\$914	\$1,002	\$200,000	\$235,789	\$728	\$903	\$704	\$903	\$746	\$1,146
\$250,000	\$308,700	\$1,268	\$1,500	\$250,000	\$257,575	\$1,268	\$1,252	\$250,000	\$294,736	\$915	\$1,189	\$890	\$1,189	\$933	\$1,432
\$300,000	\$370,440	\$1,622	\$1,800	\$300,000	\$309,090	\$1,622	\$1,502	\$300,000	\$353,683	\$1,101	\$1,476	\$1,077	\$1,476	\$1,119	\$1,719
\$400,000	\$493,920	\$2,330	\$2,401	\$400,000	\$412,120	\$2,330	\$2,003	\$400,000	\$471,578	\$1,474	\$2,049	\$1,450	\$2,049	\$1,492	\$2,292
\$500,000	\$617,400	\$3,038	\$3,001	\$500,000	\$515,151	\$3,038	\$2,504	\$500,000	\$589,472	\$1,848	\$2,622	\$1,823	\$2,622	\$1,866	\$2,865
\$600,000	\$740,880	\$3,746	\$3,601	\$600,000	\$618,181	\$3,746	\$3,005	\$600,000	\$707,366	\$2,221	\$3,195	\$2,196	\$3,195	\$2,239	\$3,438
\$700,000	\$864,360	\$4,454	\$4,201	\$700,000	\$721,211	\$4,454	\$3,505	\$700,000	\$825,261	\$2,594	\$3,768	\$2,570	\$3,768	\$2,612	\$4,011
\$800,000	\$987,840	\$5,162	\$4,801	\$800,000	\$824,241	\$5,162	\$4,006	\$800,000	\$943,155	\$2,967	\$4,341	\$2,943	\$4,341	\$2,985	\$4,584
\$900,000	\$1,111,320	\$5,870	\$5,401	\$900,000	\$927,271	\$5,870	\$4,507	\$900,000	\$1,061,050	\$3,340	\$4,914	\$3,316	\$4,914	\$3,358	\$5,157
\$1,000,000	\$1,234,800	\$6,578	\$6,001	\$1,000,000	\$1,030,301	\$6,578	\$5,008	\$1,000,000	\$1,178,944	\$3,713	\$5,487	\$3,689	\$5,487	\$3,731	\$5,730
\$2,000,000	\$2,469,600	\$13,658	\$12,003	\$2,000,000	\$2,060,602	\$13,658	\$10,015	\$2,000,000	\$2,357,888	\$7,444	\$11,217	\$7,420	\$11,217	\$7,462	\$11,460
\$3,000,000	\$3,704,400	\$20,737	\$18,004	\$3,000,000	\$3,090,903	\$20,737	\$15,023	\$3,000,000	\$3,536,832	\$11,176	\$16,947	\$11,151	\$16,947	\$11,194	\$17,190
\$4,000,000	\$4,939,200	\$27,817	\$24,006	\$4,000,000	\$4,121,204	\$27,817	\$20,030	\$4,000,000	\$4,715,776	\$14,907	\$22,677	\$14,883	\$22,677	\$14,925	\$22,920
\$5,000,000	\$6,174,000	\$34,897	\$30,007	\$5,000,000	\$5,151,505	\$34,897	\$25,038	\$5,000,000	\$5,894,720	\$18,638	\$28,407	\$18,614	\$28,407	\$18,656	\$28,650
\$6,000,000	\$7,408,800	\$41,977	\$36,009	\$6,000,000	\$6,181,806	\$41,977	\$30,045	\$6,000,000	\$7,073,664	\$22,369	\$34,137	\$22,345	\$34,137	\$22,387	\$34,380
\$7,000,000	\$8,643,600	\$49,057	\$42,010	\$7,000,000	\$7,212,107	\$49,057	\$35,053	\$7,000,000	\$8,252,608	\$26,101	\$39,867	\$26,076	\$39,867	\$26,119	\$40,110
\$8,000,000	\$9,878,400	\$56,137	\$48,012	\$8,000,000	\$8,242,408	\$56,137	\$40,060	\$8,000,000	\$9,431,552	\$29,832	\$45,597	\$29,808	\$45,597	\$29,850	\$45,840
\$9,000,000	\$11,113,200	\$63,217	\$54,013	\$9,000,000	\$9,272,709	\$63,217	\$45,068	\$9,000,000	\$10,610,496	\$33,563	\$51,327	\$33,539	\$51,327	\$33,581	\$51,570
\$10,000,000	\$12,348,000	\$70,297	\$60,015	\$10,000,000	\$10,303,010	\$70,297	\$50,075	\$10,000,000	\$11,789,440	\$37,294	\$57,057	\$37,270	\$57,057	\$37,312	\$57,300
\$15,000,000	\$18,522,000	\$105,696	\$90,022	\$15,000,000	\$15,454,515	\$105,696	\$75,113	\$15,000,000	\$17,684,160	\$55,951	\$85,707	\$55,926	\$85,707	\$55,969	\$85,950
\$20,000,000	\$24,696,000	\$141,096	\$120,029	\$20,000,000	\$20,606,020	\$141,096	\$100,151	\$20,000,000	\$23,578,880	\$74,607	\$114,357	\$74,582	\$114,357	\$74,625	\$114,600
\$25,000,000	\$30,870,000	\$176,496	\$150,037	\$25,000,000	\$25,757,525	\$176,496	\$125,189	\$25,000,000	\$29,473,600	\$93,263	\$143,007	\$93,239	\$143,007	\$93,281	\$143,250
\$30,000,000	\$37,044,000	\$211,895	\$180,044	\$30,000,000	\$30,909,030	\$211,895	\$150,226	\$30,000,000	\$35,368,320	\$111,919	\$171,657	\$111,895	\$171,657	\$111,937	\$171,900
\$35,000,000	\$43,218,000	\$247,295	\$210,051	\$35,000,000	\$36,060,535	\$247,295	\$175,264	\$35,000,000	\$41,263,040	\$130,575	\$200,307	\$130,551	\$200,307	\$130,593	\$200,550
\$40,000,000	\$49,392,000	\$282,694	\$240,058	\$40,000,000	\$41,212,040	\$282,694	\$200,302	\$40,000,000	\$47,157,760	\$149,232	\$228,956	\$149,207	\$228,956	\$149,250	\$229,199
\$45,000,000	\$55,566,000	\$318,094	\$270,066	\$45,000,000	\$46,363,545	\$318,094	\$225,339	\$45,000,000	\$53,052,480	\$167,888	\$257,606	\$167,864	\$257,606	\$167,906	\$257,849
\$50,000,000	\$61,740,000	\$353,493	\$300,073	\$50,000,000	\$51,515,050	\$353,493	\$250,377	\$50,000,000	\$58,947,200	\$186,544	\$286,256	\$186,520	\$286,256	\$186,562	\$286,499

CITY OF WAUCOMA, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$114	60.84%	\$64	34.21%	(\$125)	(74.19%)	(\$101)	(69.85%)	\$100	53.57%
\$100,000	\$227	60.84%	\$128	34.21%	(\$25)	(7.05%)	(\$1)	(0.24%)	\$200	53.57%
\$150,000	\$341	60.84%	\$191	34.21%	\$75	13.83%	\$99	19.17%	\$300	53.57%
\$200,000	\$287	31.37%	\$88	9.61%	\$175	24.01%	\$199	28.28%	\$400	53.57%
\$250,000	\$233	18.36%	(\$16)	(1.25%)	\$275	30.04%	\$299	33.58%	\$500	53.57%
\$300,000	\$179	11.02%	(\$119)	(7.36%)	\$375	34.02%	\$399	37.04%	\$600	53.57%
\$400,000	\$71	3.04%	(\$327)	(14.02%)	\$575	38.97%	\$599	41.29%	\$799	53.57%
\$500,000	(\$37)	(1.22%)	(\$534)	(17.58%)	\$774	41.92%	\$799	43.81%	\$999	53.57%
\$600,000	(\$145)	(3.87%)	(\$741)	(19.79%)	\$974	43.88%	\$999	45.46%	\$1,199	53.57%
\$700,000	(\$253)	(5.67%)	(\$948)	(21.29%)	\$1,174	45.27%	\$1,198	46.64%	\$1,399	53.57%
\$800,000	(\$360)	(6.98%)	(\$1,156)	(22.39%)	\$1,374	46.31%	\$1,398	47.52%	\$1,599	53.57%
\$900,000	(\$468)	(7.98%)	(\$1,363)	(23.22%)	\$1,574	47.12%	\$1,598	48.20%	\$1,799	53.57%
\$1,000,000	(\$576)	(8.76%)	(\$1,570)	(23.87%)	\$1,774	47.77%	\$1,798	48.74%	\$1,999	53.57%
\$2,000,000	(\$1,655)	(12.11%)	(\$3,642)	(26.67%)	\$3,773	50.68%	\$3,797	51.17%	\$3,997	53.57%
\$3,000,000	(\$2,733)	(13.18%)	(\$5,715)	(27.56%)	\$5,771	51.64%	\$5,796	51.97%	\$5,996	53.57%
\$4,000,000	(\$3,812)	(13.70%)	(\$7,787)	(27.99%)	\$7,770	52.12%	\$7,794	52.37%	\$7,995	53.57%
\$5,000,000	(\$4,890)	(14.01%)	(\$9,860)	(28.25%)	\$9,769	52.41%	\$9,793	52.61%	\$9,994	53.57%
\$6,000,000	(\$5,968)	(14.22%)	(\$11,932)	(28.42%)	\$11,768	52.61%	\$11,792	52.77%	\$11,992	53.57%
\$7,000,000	(\$7,047)	(14.36%)	(\$14,004)	(28.55%)	\$13,766	52.74%	\$13,791	52.89%	\$13,991	53.57%
\$8,000,000	(\$8,125)	(14.47%)	(\$16,077)	(28.64%)	\$15,765	52.85%	\$15,789	52.97%	\$15,990	53.57%
\$9,000,000	(\$9,204)	(14.56%)	(\$18,149)	(28.71%)	\$17,764	52.93%	\$17,788	53.04%	\$17,989	53.57%
\$10,000,000	(\$10,282)	(14.63%)	(\$20,221)	(28.77%)	\$19,763	52.99%	\$19,787	53.09%	\$19,987	53.57%
\$15,000,000	(\$15,675)	(14.83%)	(\$30,583)	(28.94%)	\$29,756	53.18%	\$29,781	53.25%	\$29,981	53.57%
\$20,000,000	(\$21,067)	(14.93%)	(\$40,945)	(29.02%)	\$39,750	53.28%	\$39,774	53.33%	\$39,975	53.57%
\$25,000,000	(\$26,459)	(14.99%)	(\$51,307)	(29.07%)	\$49,744	53.34%	\$49,768	53.38%	\$49,969	53.57%
\$30,000,000	(\$31,851)	(15.03%)	(\$61,669)	(29.10%)	\$59,737	53.38%	\$59,762	53.41%	\$59,962	53.57%
\$35,000,000	(\$37,244)	(15.06%)	(\$72,031)	(29.13%)	\$69,731	53.40%	\$69,755	53.43%	\$69,956	53.57%
\$40,000,000	(\$42,636)	(15.08%)	(\$82,393)	(29.15%)	\$79,725	53.42%	\$79,749	53.45%	\$79,950	53.57%
\$45,000,000	(\$48,028)	(15.10%)	(\$92,755)	(29.16%)	\$89,719	53.44%	\$89,743	53.46%	\$89,944	53.57%
\$50,000,000	(\$53,420)	(15.11%)	(\$103,116)	(29.17%)	\$99,712	53.45%	\$99,737	53.47%	\$99,937	53.57%